

amendments and remarks are respectfully submitted in connection with the above-identified application.

**In the Specification:**

Please amend the specification as follows:

At page 8/38, please amend the paragraph that begins "Fig. 16 is a flowchart..." as follows:

Figs. 16(a)-16(c) is a flowchart showing the manufacturing process of the semiconductor element in the second embodiment.

**Remarks**

***Status of the Claims***

Claims 18-27 are currently pending in the present application, with claim 18 being the independent claim.

***Rejections Under 35 U.S.C. §103(a)***

Claims 18-22 and 27 have been rejected under 35 U.S.C. §103(a) as being unpatentable over Applicant's Prior Art Drawings in view of *Ouchi, et al.* (JP 10-261753). For at least the reasons set forth below, it is respectfully submitted that this rejection is improper and should be withdrawn.

It is established that a *prima facie* case of obviousness requires that **all of the elements** be found in the prior art. Necessarily, **if one element of the prior art is missing** from the applied art, a *prima facie* case of obviousness **cannot be**